

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 390  
METRO EAST MASS TRANSIT DISTRICT USE TAX**

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390.101	Nature and Rate of the Tax
390.105	Items Covered
390.110	Incorporation of Use Tax Regulations by Reference
390.115	Penalties, Interest and Procedures
390.120	Effective Date

**AUTHORITY:** Authorized by and implementing Section 5.01 of the Local Mass Transit District Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 355.01).

**SOURCE:** Adopted at 5 Ill. Reg. 5912, effective May 28, 1981; codified at 6 Ill. Reg. 9681; amended at 15 Ill. Reg. 5815, effective April 5, 1991.